

House _____ Amendment NO. _____

Offered By

1 AMEND Senate Bill No. 430, Page 1, in the Title, Lines 2-3, by deleting "the annexation of territory
2 that contains any portion of a state highway" and inserting in lieu thereof "annexation"; and

3
4 Further amend said bill and page, Section 71.277, Line 5, by deleting "one mile" and inserting in lieu
5 thereof "two hundred yards"; and

6
7 Further amend said bill, section, and page, Line 11, by inserting the following after all of said line:

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9 "72.418. 1. Notwithstanding any other provision of law to the contrary, no new city created
10 pursuant to sections 72.400 to 72.423 shall establish a municipal fire department to provide fire
11 protection services, including emergency medical services, if such city formerly consisted of
12 unincorporated areas in the county or municipalities in the county, or both, which are provided fire
13 protection services and emergency medical services by one or more fire protection districts. Such
14 fire protection districts shall continue to provide services to the area comprising the new city and
15 may levy and collect taxes the same as such districts had prior to the creation of such new city.

16 2. Fire protection districts serving the area included within any annexation by a city having a
17 fire department, including simplified boundary changes, shall continue to provide fire protection
18 services, including emergency medical services to such area.

19 3. Notwithstanding any other provision of law to the contrary, beginning January 1, 2016,
20 any fire protection districts serving the area included within any annexation by a city having a fire
21 department, including simplified boundary changes, which annexation is not completed by August
22 28, 2015, shall continue to levy and collect taxes the same as such districts had prior to the
23 annexation. The annexing city shall not levy or collect any property taxes on the annexed property
24 relating to fire protection or emergency medical services.

25 4. Notwithstanding any other provision of law to the contrary, for any fire protection districts
26 serving the area included within any annexation by a city having a fire department, including
27 simplified boundary changes, which annexation has been completed by August 28, 2015:

28 (1) Beginning January 1, 2016:

29 (a) The annexing city shall pay annually to the fire protection district an amount equal to
30 eighty percent of that which the fire protection district would have levied on all taxable property
31 within the annexed area. [Such annexed area shall not be subject to taxation for any purpose
32 thereafter by the fire protection district except for bonded indebtedness by the fire protection district
33 which existed prior to the annexation.] The amount to be paid annually by the municipality to the
34 fire protection district pursuant hereto shall be eighty percent of [a] the sum equal to the annual
35 assessed value multiplied by the annual tax rate as certified by the fire protection district to the
36 municipality, including any portion of the tax created for emergency medical service provided by the

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1 district, per one hundred dollars of assessed value in such area. The tax rate so computed shall
2 include any tax on bonded indebtedness incurred subsequent to such annexation, but shall not
3 include any portion of the tax rate for bonded indebtedness incurred prior to such annexation. The
4 annexing city shall not levy or collect any property taxes on the annexed property relating to fire
5 protection or emergency medical services.

6 (b) The annexed area shall be subject to taxation by the fire protection district for twenty
7 percent of the sum equal to the annual assessed value multiplied by the annual tax rate as certified by
8 the fire protection district to the municipality, including any portion of the tax created for emergency
9 medical service provided by the district, per one hundred dollars of assessed value in such area. The
10 tax rate so computed shall include any tax on bonded indebtedness incurred subsequent to such
11 annexation. Additionally, the annexed area shall be subject to taxation by the fire protection district
12 for bonded indebtedness by the fire protection district which existed prior to the annexation.

13 (2) Beginning January 1, 2017:

14 (a) The annexing city shall pay annually to the fire protection district an amount equal to
15 sixty percent of that which the fire protection district would have levied on all taxable property
16 within the annexed area. The amount to be paid annually by the municipality to the fire protection
17 district pursuant hereto shall be sixty percent of [a] the sum equal to the annual assessed value
18 multiplied by the annual tax rate as certified by the fire protection district to the municipality,
19 including any portion of the tax created for emergency medical service provided by the district, per
20 one hundred dollars of assessed value in such area. The tax rate so computed shall include any tax
21 on bonded indebtedness incurred subsequent to such annexation, but shall not include any portion of
22 the tax rate for bonded indebtedness incurred prior to such annexation. The annexing city shall not
23 levy or collect any property taxes on the annexed property relating to fire protection or emergency
24 medical services.

25 (b) The annexed area shall be subject to taxation by the fire protection district for forty
26 percent of the sum equal to the annual assessed value multiplied by the annual tax rate as certified by
27 the fire protection district to the municipality, including any portion of the tax created for emergency
28 medical service provided by the district, per one hundred dollars of assessed value in such area. The
29 tax rate so computed shall include any tax on bonded indebtedness incurred subsequent to such
30 annexation. Additionally, the annexed area shall be subject to taxation by the fire protection district
31 for bonded indebtedness by the fire protection district which existed prior to the annexation.

32 (3) Beginning January 1, 2018:

33 (a) The annexing city shall pay annually to the fire protection district an amount equal to
34 forty percent of that which the fire protection district would have levied on all taxable property
35 within the annexed area. The amount to be paid annually by the municipality to the fire protection
36 district pursuant hereto shall be forty percent of [a] the sum equal to the annual assessed value
37 multiplied by the annual tax rate as certified by the fire protection district to the municipality,
38 including any portion of the tax created for emergency medical service provided by the district, per
39 one hundred dollars of assessed value in such area. The tax rate so computed shall include any tax
40 on bonded indebtedness incurred subsequent to such annexation, but shall not include any portion of
41 the tax rate for bonded indebtedness incurred prior to such annexation. The annexing city shall not
42 levy or collect any property taxes on the annexed property relating to fire protection or emergency
43 medical services.

44 (b) The annexed area shall be subject to taxation by the fire protection district for sixty
45 percent of the sum equal to the annual assessed value multiplied by the annual tax rate as certified by
46 the fire protection district to the municipality, including any portion of the tax created for emergency
47 medical service provided by the district, per one hundred dollars of assessed value in such area. The
48 tax rate so computed shall include any tax on bonded indebtedness incurred subsequent to such

1 annexation. Additionally, the annexed area shall be subject to taxation by the fire protection district
 2 for bonded indebtedness by the fire protection district which existed prior to the annexation.

3 (4) Beginning January 1, 2019:

4 (a) The annexing city shall pay annually to the fire protection district an amount equal to
 5 twenty percent of that which the fire protection district would have levied on all taxable property
 6 within the annexed area. The amount to be paid annually by the municipality to the fire protection
 7 district pursuant hereto shall be twenty percent of [a] the sum equal to the annual assessed value
 8 multiplied by the annual tax rate as certified by the fire protection district to the municipality,
 9 including any portion of the tax created for emergency medical service provided by the district, per
 10 one hundred dollars of assessed value in such area. The tax rate so computed shall include any tax
 11 on bonded indebtedness incurred subsequent to such annexation, but shall not include any portion of
 12 the tax rate for bonded indebtedness incurred prior to such annexation. The annexing city shall not
 13 levy or collect any property taxes on the annexed property relating to fire protection or emergency
 14 medical services.

15 (b) The annexed area shall be subject to taxation by the fire protection district for eighty
 16 percent of the sum equal to the annual assessed value multiplied by the annual tax rate as certified by
 17 the fire protection district to the municipality, including any portion of the tax created for emergency
 18 medical service provided by the district, per one hundred dollars of assessed value in such area. The
 19 tax rate so computed shall include any tax on bonded indebtedness incurred subsequent to such
 20 annexation. Additionally, the annexed area shall be subject to taxation by the fire protection district
 21 for bonded indebtedness by the fire protection district which existed prior to the annexation.

22 (5) Beginning January 1, 2020, and thereafter, the annexed area shall be subject to taxation
 23 by the fire protection district for all taxes levied, including bonded indebtedness prior to and after
 24 annexation. The annexing city shall not levy or collect any property taxes on the annexed property
 25 relating to fire protection or emergency medical services.

26 5. Notwithstanding any other provision of law to the contrary, the residents of an area
 27 annexed on or after May 26, 1994, may vote in all fire protection district elections and may be
 28 elected to the fire protection district board of directors.

29 [3.] 6. The fire protection district may approve or reject any proposal for the provision of fire
 30 protection and emergency medical services by a city.

31 7. Notwithstanding any other provision of law to the contrary, if, after the effective date of
 32 this section, litigation is filed concerning the validity or constitutionality of subsections 3 and 4 of
 33 this section, the annexing city shall continue to pay to the fire protection district the amount required
 34 to be paid by the annexing city under subsection 3 or subsection 4 of this section."; and
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36 Further amend said bill by amending the title, enacting clause, and intersectional references
 37 accordingly.